UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NORTH CAROLINA RALEIGH DIVISION

IN RE:

CHAPTER 7

INTERNATIONAL HERITAGE, INC.,

CASE NO. 98-02675-5-ATS

Debtor.

OBJECTION TO CLAIM (VERIFIED), NOTICE THEREOF AND CERTIFICATE OF SERVICE

The undersigned Trustee objects to the following claim on the basis set forth and hereby gives notice to claimant of such objection:

Claim	Name and Address of Creditor	Amount of	Basis of Objection and Relief Requested
#	(Claimant)	Claim	
7447	Internal Revenue Service Insolvency Unit Attn: Managing Agent 320 Federal Place Room 335 Greensboro, NC 27401	\$503,770.77	Amended by Claim No.15654 Deny in Full.

NOTICE IS HEREBY GIVEN to the creditor/claimant named above that if no response to the above objections are filed in writing with the CLERK, U.S. BANKRUPTCY COURT, P. O. BOX 1441, RALEIGH, NORTH CAROLINA 27602-1441, within THIRTY-FIVE (35) DAYS of this objection and notice, the relief requested by the Trustee herin may be granted without hearing or further notice. Any party desiring a hearing must request a hearing in writing with the above Clerk within the time herein set forth, otherwise, no hearing will be conducted unless the Court, in its discretion, directs that a hearing be set. If a hearing is requested, such hearing will be conducted at a date, time and place to be later fixed by the Court, and the parties requesting such a hearing will be notified accordingly. Any party filing a response and requesting a hearing shall attend the hearing or costs may be assessed against him.

DATE OF OBJECTION AND NOTICE:	9/20/05

TEPHANI W. HUMRICKHOUSE

Attorney for Trustee

STATE OF NORTH CAROLINA COUNTY OF WAKE

HOLMES P. HARDEN, being duly sworn, deposes and says: That he is the duly appointed and acting trustee in bankruptcy for the above-captioned debtors' estate; that he has read the foregoing and knows the contents thereof, and that the same is true of his own knowledge, except as to the matters therein stated upon information and belief, and as to those matters he believes them to be true.

Holmes P. Harden, Trustee

Sworn to and subscribed before me this the 15th day of September, 2005.

Notary Public

My Commission Expires: 10/31/68

CERTIFICATE OF SERVICE

It is hereby certified that the foregoing OBJECTION TO CLAIM AND NOTICE THEREOF was served this day by placing a copy thereof in a depository under the exclusive care and custody of the United States Postal Service in a postage prepaid envelope and properly addressed as follows:

Mrs. Marjorie K. Lynch Bankruptcy Administrator United States Bankruptcy Court 434 Fayetteville Street Mall, Suite 620 Raleigh, NC 27601

Internal Revenue Service Insolvency Unit Attn: Managing Agent 320 Federal Place, Room 335 Greensboro, NC 27401

Terri L Gardner Poyner & Spruill, L.L.P. 3600 Glenwood Avenue P. O. Box 10096 Raleigh, NC 27605

DATED

Jennifer H. Davison

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